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Transcript of Record

SUPREME COURT OF THE UNITED STATES

OCTOBER TERM 1944

No. 1010

UNITED STATES OF AMERICA,
Plaintiff,

vs.

NATIONAL WINE COMPANY, a Corporation,
Defendants.

GEO. NELSON, AGNES NELSON and OLLIE HALPIN,
Additional Defendants.

On Appeal From the Circuit Court of the United States for the 9th Judicial District.

This appeal is primarily based on the MORAL LAW.

Has a Public Official sworn to uphold the Constitution, the right to conspire with others; fraudulently confiscate our Property and then deprive us of our Constitutional Rights?

Comes now the above named Defendants, George-Agnes Nelson, and Ollie Halpin and respectfully request this Honorable Court to grant us relief from final Judgment entered in the above action on the 18th day of January 1943, in the District Court of the United States for Western District of Washington, Southern Division Tacoma.

GEORGE-AGNES NELSON
and OLLIE HALPIN
231 Summit Ave. No., Seattle, Wash.

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STATEMENT OF THE CASE

In Seattle, Washington, the taxpayer, Geo. Nelson and partners, had a Garbage Disposal Contract from the City of Seattle from 1932 to 1938, had exposed an excess cost to the City of about $600,000.00 per year, from 1910 to end of 1932. In 1938 a receiver was appointed over the protest of Geo. Nelson, who had by Order of Hon. Calvin S. Hall, Judge, posted a Bond for $130,000.00 to prevent a receiver from being appointed, but Ivan Hyland was appointed receiver, and our trucks, equipment, records and the funds in the Bank of California amounting to about $162,000.00 were confiscated. Prior to this receiver's appointment, the taxpayers, the Nelsons had paid $200.00 and $250.00 per month regularly on account of the taxes; shortly after the trucks and money had been confiscated by Ivan Hyland and his gangsters and Geo. Nelson's life threatened, we stated our predicament to the Collector of Internal Revenue, Mr. Thor W. Henricksen, at Tacoma and Thos. R. Winter, Attorney for the Government, and advised them that it was impossible for us to make further payments on account of the tax; they asked us for an Order on Mr. Hyland, the Receiver, copy of which herewith follows:

Seattle, Washington,
December 13, 1938

Office of Deputy Collector.

GEORGE NELSON, of 231 Summit Ave. North, Seattle, Washington, HEREBY ASSIGNS AND TRANSFERS to Thor W. Henricksen, Collector of Internal Revenue, for District of Washington,

all his right, title, interest, ownership, claim and demand, in and to monies, assets and estate in possession of IVAN L. HYLAND, as Receiver of Cities Contracting Company, and hereby directs, orders and requires the said Ivan L. Hyland, Receiver of aforesaid, to forthwith, on demand, pay and deliver over to said Collector of Internal Revenue, cash or value, to the extent of approximately Three Thousand Dollars being the amount due and owing from George Nelson and Mrs. Agnes Nelson, husband and wife of the United States for and on account of balances delinquent and unpaid for income tax liabilities for years 1933 and 1934, THIS ASSIGNMENT AND ORDER being made for the purpose of securing payment of said income taxes so owing by said Nelsons to the United States. It is understood that said Collector will ascertain the exact amount of said taxes so owing by said Nelsons, with interest, (estimated at approximately $3000.00), make statement thereof, and that said Receiver is to then, forthwith, pay over to said Collector the full amount thereof, charging such payment to the undersigned.
Dated in triplicate this 13th day of December, 1938.

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Assignor .....Taxpayer.

ACCEPTANCE BY RECEIVER

Undersigned, Ivan L. Hyland, Receiver of Cities Contracting Company, hereby acknowledges acceptance of foregoing assignment and order, acknowledges sufficient funds in his hands belonging to said Nelson, and agrees to comply with terms thereof.

Dated this 13th December, 1938.

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As Receiver of Cities Contracting Co.

The Government Officials assured us that they would collect the tax, then amounting to $3,174.84 from Ivan L. Hyland, out of the $162,000.00, belonging to the Partners of the Garbage Disposal Contract, of which Geo. and Agnes Nelson owned 68%; and stated that if necessary bring suit in the Federal Court where we would get a square deal, but failed and refused to do as they had agreed to, but to the contrary entered into a conspiracy with others and brought suit in the State Court, King County, Case No. 313219, and collected $1,334.06, balance due from Geo. Nelson and leaving a balance of $1,840.78 due the Government from Agnes Nelson, and conspired with others to take our Property, on a Deficiency Judgment. The Government Attorney, Thomas R. Winter was to take our Grape Farm in Yakima County; the United States Fidelity & Guaranty Company take our timber land in Whatcom County, worth more than $635,000.00; the Bank of California our Life Insurance Policy and $50,000.00 worth of Denny Hill Bonds and so on, not even leaving us money enough for Medical Care or anything else.

The Defendants respectfully request this Honorable Court to grant us relief:

(1) That the Court order said Commissioner of Internal Revenue to collect the balance of the tax due the Government from Ivan L. Hyland or the other

Conspirators amounting to $1,840.78, as they had agreed to; it was a conspiracy and fraud, and for that reason, it is not outlawed as alleged by the Government Officials. Mr. Hyland's Bond is in full force and effect today as it was then.

(2) Release the money in the possession of the National Wine Company and award it to Ollie Halpin and release the lien on the farm in Yakima County and other liens.

(3) That the Court set aside the above Judgment referred to; permit us to bring suit against Government Officials for damage to our farm, the following year's grape crop and for depriving us of Medical care and loss of property, and prosecute those guilty of Criminal Conspiracy; restrain Government Officials from harassing us so that we may recover our Health, work and assist in the National Defense in the interest of preserving the Moral Law and Democracy.

(4) The Court, the Honorable Chas. H. Leavy erred in not granting a continuance as to permit Ollie Halpin to testify; she is an American Citizen and had the Constitutional right to a fair and impartial trial by Jury.

(5) The Court erred in taking the position that an Equitable action always remains an Equitable action; this can not be the Law, common sense nor Justice, for

under that theory separate lawsuits would never end. The damage to farm, crop and our Health grew out of one transaction; had the Government collected the full amount from Ivan Hyland out of the $162,000.00, as they had agreed to do and not conspired with other Fascists to destroy us, we would not have been damaged, but under these conditions, we were entitled to a Jury Trial as requested; Courts should not be permitted to destroy an American Citizen's Constitutional Rights.

Democracy cannot live without Honor and Morals; it is the duty of the Courts to see that Justice, Honor and Freedom prevail; Graft and Corruption be eliminated.

On January 15, 1940, the United States of America appearing by J. Charles Dennis, U. S. Attorney General, in Seattle, Gerald Shucklin, Assistant U. S. Attorney and Thos. R. Winter, Special Attorney for the Bureau of Internal Revenue, in the State of Washington, Superior Court, King County, entered into a fraudulent agreement with the United States Fidelity & Guaranty Company, whereby the United States of America, as stated by Thos. R. Winter was given priority to the extent of $1,334.06, less than half of the tax due from Agnes and Geo. Nelson, but was the balance of the tax due and owing the United States of America by Geo. Nelson and same to be charged to the United

States Fidelity & Guaranty Company and the Company was to succeed to the rights of the said United States of America, and that Agnes Nelson owed a balance of $1,840.78, and now they sue both of us for more than $2,675.49.

Has a government official, a member of the Bar, *sworn* to do justice and uphold the Constitution the right or privilege to destroy an American Citizen because he refuses to participate in Graft and Corruption by High Finance and Big Business. Mr. Winter and the other Conspirators must be punished if Democracy and Freedom are to be preserved.

AGNES-GEO. NELSON, and
OLLIE HALPIN,
231 Summit Ave. No.
Seattle, Wash.